

SECTION 181: CONTROL PROCEDURES

1. Purpose. This section of the manual describes certain control features of the computer-based portions of the accounting system. The section is divided into three major areas: document control; error detection and correction; and journal voucher.
2. Document Control. This area identifies the control process independent of the computer system; i.e., the controls established over accounting documents prior to and after computer processing.
  - (a) The integrity of the computer files of the accounting system depends to a large extent on the completeness and accuracy of the source documents submitted for processing. For that reason, a basic balance and control procedure, during the periods prior to and after computer processing, is maintained by the batching of input documents.
  - (b) All source documents transmitted to the data processing center for keypunching processing must be batched by the DAGS Accounting Division or the departments and expending agencies.
  - (c) The BATCH CONTROL, SAFORM A-41, and BATCH SUBMISSION SHEET, EDP C-100 both serve as the control sheets for each batch of transactions transmitted to the data processing center. Refer to Section 183 for instructions for preparing the BATCH CONTROL, and to EDP Division's Instructions for Completing the BATCH SUBMISSION SHEET.
  - (d) At the end of the day, the DAGS Accounting Division and each department or expending agency must prepare the DAILY CONTROL, SAFORM A-42 and an accompanying BATCH SUBMISSION SHEET, showing all batches that were submitted during the day. Refer to Section 184 for instructions for preparing the DAILY CONTROL.
  - (e) Upon receipt of SAFORM A-42, the data processing center must account for all batches submitted during the day, before they are computer processed.
2. Error Detection and Correction. This area describes the controls incorporated into the computer programs; i.e., the detection of errors by the computer and the correction of these errors.
  - (a) There are two basic types of errors that are computer-detected during the processing of the transactions.
    - (1) Batch Control Errors. These errors are identified when control totals submitted via the BATCH CONTROL, SAFORM A-41 are not identical with the totals accumulated by the computer from the processed transactions.

SECTION 181: CONTROL PROCEDURES

- (2) Edit Errors. These errors are identified when transactions fail to pass the edit criteria programmed into the system. Refer to the Appendix for description of the error codes.
  - (b) The DAILY CONTROL REPORT, REPORT 010 reflects all batches processed by the system; any batch found to be out-of-balance is flagged on this report and is held in suspense in the computer files until it is corrected. Refer to Section 185 for detail explanation of the DAILY CONTROL REPORT.
  - (c) When the out-of-balance condition of the batch is corrected, transactions are then checked for edit errors. All source documents detected with errors are dropped from the system and reflected on the ERROR LIST, REPORT 020. All transactions within an out-of-balance batch are also reflected on this report. Refer to Section 186 for detail explanation of the ERROR LIST.
  - (d) Batch control errors are corrected in two ways:
    - (1) Use of the ERROR LIST, REPORT 020, as a turnaround form to submit corrections.
    - (2) Resubmission of the original BATCH CONTROL, SAFORM A-41 appropriately corrected.
  - (e) Since the source document is dropped from the system when it is detected with an edit error, a resubmission of the original document, appropriately corrected, is all that is necessary to correct an edit error.
4. Journal Voucher. This area discusses one of the uses of the JOURNAL VOUCHER: to correct erroneous transactions that were previously accepted by the accounting system via other source documents.
- (a) The JOURNAL VOUCHER may be used to correct any accounting transaction except one that is entered to a computer-maintained file containing information that cannot be entered on a JOURNAL VOUCHER. Examples of such files in the accounting system are the encumbrance file and the outstanding warrant file. These files must be corrected with the type of source document by which the transaction needing correction was originally entered into the file.
  - (b) Refer to Section 172 for more detailed information regarding the usage of this form and for forms-completion instructions.